

**RUT-50-X Amended Vehicle Use Tax  
Transaction Return**

Rev 02 Form 108 Station 485

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EC RC CA ED NS

**Read this information first**

Everyone must complete Parts 1, 2, and 4. You must also complete Part 3 if you are changing financial information.

**Amount you are paying: \$ \_\_\_\_\_**  
**Make your check payable to "Illinois Department of Revenue."**

**Part 1: Identify yourself**

- 1 PV number from original return PV \_\_\_\_\_
- 2 Your name \_\_\_\_\_
- 3 Co-owner's name \_\_\_\_\_
- 4 Your address from original return  
 \_\_\_\_\_  
Number and street  
 \_\_\_\_\_  
City State ZIP
- 5 Daytime telephone number (\_\_\_\_) \_\_\_\_-\_\_\_\_
- 6 Your SSN \_\_\_\_\_  
Social Security number
- 7 FEIN \_\_\_\_\_  
Federal employer identification number
- 8 Driver's license number \_\_\_\_\_

**Part 2: Check the reason you are correcting your return (See instructions.)**

- 1 \_\_\_\_\_ The purchase date should have been  
 \_\_\_\_/\_\_\_\_/\_\_\_\_.  
Month Day Year
- 2 \_\_\_\_\_ The vehicle was returned and the deal was cancelled.  
**Attach proof.**
- 3 \_\_\_\_\_ The seller's name, seller's address, or vehicle description (i.e., year, make, model, odometer reading, or VIN, ) is incorrect. Write the correct information below.  
**Name:** \_\_\_\_\_  
**Address:** \_\_\_\_\_  
**Year:** \_\_\_\_\_  
**Make:** \_\_\_\_\_  
**Model:** \_\_\_\_\_  
**Odometer reading:** \_\_\_\_\_  
**VIN:** \_\_\_\_\_
- 4 \_\_\_\_\_ The purchase was exempt from tax because (Check one.)  
**a** \_\_\_\_\_ the purchase is exempt based on the tax-exempt status of the organization.  
 (Tax-exempt no.: **E** - \_\_\_\_\_)  
**b** \_\_\_\_\_ the vehicle is a farm implement, ready-mix concrete truck, or, for purchases **before** July 1, 2003, a replacement vehicle.  
**c** \_\_\_\_\_ the vehicle is used for rolling stock.  
 (Certificate of authority number: \_\_\_\_\_)  
**d** \_\_\_\_\_ you were an out-of-state resident and you used the vehicle, which was titled and registered in your name, in another state for at least three months.  
**e** \_\_\_\_\_ you are a surviving spouse, and the vehicle is an estate gift.  
**f** \_\_\_\_\_ the vehicle qualifies for the CDF sales tax exemption (purchases made on or after July 1, 2003 through June 30, 2005 only).
- 5 \_\_\_\_\_ The purchase qualified for one of the \$15 exceptions because (Check one.)  
**a** \_\_\_\_\_ you are a beneficiary who is not a surviving spouse, and the vehicle is an estate gift.  
**b** \_\_\_\_\_ the vehicle was transferred in a business reorganization and the beneficial ownership has not been changed.  
**c** \_\_\_\_\_ you are the spouse, parent, brother, sister, or child of the seller or transferor.
- 6 \_\_\_\_\_ The purchase was reported incorrectly as a motor vehicle but is actually a motorcycle or an ATV.
- 7 \_\_\_\_\_ Either the incorrect tax due amount was figured from Table A or Table B, or the incorrect table was used to figure the tax due amount. Write the original purchase price or fair market value of the vehicle on the line below.  
 \$ \_\_\_\_\_  
Purchase price or fair market value
- 8 \_\_\_\_\_ Other. Please explain. \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**Please turn this page over to complete Parts 3 and 4. ➡**



## Part 3: Correct your financial information

Complete this section only if you are changing financial information.  
Please round to the nearest whole dollar.

	<b>Column A</b> Most recent figures filed	<b>Column B</b> Figures as they should have been filed
<b>1</b> Write the tax amount	<b>1</b> _____	<b>1</b> _____
<b>2</b> Write the amount of credit for tax you previously paid to another state. _____ Write the name of the state here.	<b>2</b> _____	<b>2</b> _____
<b>Please attach proof. See instructions.</b>		
<b>3</b> Subtract Line 2 from Line 1. This is the tax due.	<b>3</b> _____	<b>3</b> _____
<b>4</b> Write the total amount you have paid. Compare Line 3, Column B, and Line 4. <ul style="list-style-type: none"><li>• If Line 4 is <b>greater than</b> Line 3, Column B, write the difference on Line 5.</li><li>• If Line 4 is <b>less than</b> Line 3, Column B, write the difference on Line 6.</li></ul>		<b>4</b> _____
<b>5</b> Overpayment — This is the amount you have overpaid. Go to Part 4 and sign this return.		<b>5</b> _____
<b>6</b> Underpayment — This is the amount you have underpaid. Please pay this amount. Go to Part 4 and sign this return. <b>Make your check payable to "Illinois Department of Revenue."</b>		<b>6</b> _____

## Part 4: Sign below

Under penalties of perjury, I state that I have examined this return and, to the best of my knowledge, it is true, correct, and complete.

_____ Your signature	_____ Date	_____ Co-owner's signature	_____ Date
_____ Your mailing address (please print)	_____ City	_____ State	_____ ZIP

**Mail to:**  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19034  
SPRINGFIELD IL 62794-9034

**Note** *Please write the amount you are paying on the line provided in the "Read this information first" section on the front of this return.*



# RUT-50-X Instructions

## General Information

### Who must file Form RUT-50-X?

You must file Form RUT-50-X if you have previously filed Form RUT-50, Vehicle Use Tax Transaction Return, and

- you want to correct your return, either to pay more tax or to request a refund for overpaid tax; or
- you are making corrections to nonfinancial information on your return.

**Do not** file Form RUT-50-X for amounts of less than \$1.

### What is the deadline for filing this form?

The deadline for filing to obtain a refund for an overpayment of tax changes semiannually on January 1 and July 1. If you file this amended return between January 1 and June 30 of this year, you may file a claim for tax overpaid during the current year and previous 36 months. Beginning July 1, you may file a claim for tax overpaid during the current year and previous 30 months.

**Note:** We use the U.S. Postal Service postmark date as the filing date of a properly signed amended return (claim for credit).

If you are making an additional payment, there is no deadline; however, the longer you wait to pay, the more interest and, when applicable, penalty you will owe.

### How do I get forms?

If you need additional amended returns, you may photocopy a blank return, or you may ask us to send you additional copies.

You may obtain forms by

- visiting our web site at [tax.illinois.gov](http://tax.illinois.gov)
- calling our 24-hour Forms Order Line at **1 800 356-6302**
- writing to  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19010  
SPRINGFIELD IL 62794-9010

### How do I get help?

You may get help by

- visiting our web site at [tax.illinois.gov](http://tax.illinois.gov)
- calling our Taxpayer Assistance Division at **1 800 732-8866 or 217 782-3336**
- calling our TDD (telecommunications device for the deaf) at **1 800 544-5304**
- writing to  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19015  
SPRINGFIELD IL 62794-9015

If you have a specific question about an amended return you have filed, call us at 217 782-7517 or write us at

SALES TAX PROCESSING DIVISION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19013  
SPRINGFIELD IL 62794-9013

### To what address do I mail my completed return?

Mail your completed return to:

ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19034  
SPRINGFIELD IL 62794-9034

## Specific Instructions

### Which parts of this form do I need to complete?

Everyone must complete Parts 1, 2, and 4.

You must complete Part 3 if you are changing financial information.

### Part 1: Identify yourself

- 1 Write your PV number. You can find this preprinted number at the top of your original Form RUT-50.
- 2 Write your name as it appears on your original Form RUT-50.
- 3 Write the vehicle co-owner's name, if applicable, as it appears on the original Form RUT-50.
- 4 Write your address as it appears on your original Form RUT-50.
- 5 Write a telephone number where you can be reached during regular daytime business hours.
- 6 Write your Social Security number (SSN).
- 7 Write your federal employer identification number (FEIN).
- 8 Write your driver's license number.

### Part 2: Check the reason you are correcting your return

Check the reason (1 through 8) that best reflects why you are correcting your original Form RUT-50.

If you checked **1** (there was an error in the purchase date), write the correct purchase date on the line provided.

If you checked **2** (the vehicle was returned and the deal was cancelled), attach proof, such as a signed statement from the seller, indicating that the sale was cancelled and that the item is in the seller's possession.

If you checked **3** (there was an error in the original seller's name, seller's address, or vehicle description), write the correct original seller's name, seller's address, or vehicle description (*i.e.*, year, make, model, odometer reading, or VIN) on the lines provided.

If you checked **4a** (the purchase is exempt based on the tax exempt status of the organization), write the organization's tax-exempt "E" number on the line provided.

**Note:** For a charitable, religious, educational, or governmental organization to qualify, the buyer must be the organization itself rather than a member or officer of the organization. The item must be titled and/or registered in the organization's name and paid for with the organization's funds. The organization's tax-exempt number must have been in effect on the day the item was purchased.

If you checked **4b** and the vehicle is a replacement vehicle purchased by an insurance company for their insured as a result of a total claim loss, attach Copy 2 of Form RVT-7.

**Note:** You may **not** claim the replacement vehicle exemption for purchases **on or after** July 1, 2003. If you do, we will disallow the deduction and you may receive an assessment.

If you checked **4c** (the vehicle is used for rolling stock to haul persons or commodities for hire in interstate commerce), write your certificate of authority number in the space provided.

**Note:** Beginning July 1, 2004, the rolling stock exemption qualifications changed. See Informational Bulletin FY 2005-01.

If you checked **4d** you must be an out-of-state resident who used the vehicle, which was titled and registered in your name, in another state for at least three months.

**Note:** You cannot claim this exemption if you are a leasing company, a lessee, a business relocating into Illinois, an individual who used

the item outside Illinois for less than three months, or a military person whose home of record is Illinois and is therefore considered a resident of Illinois.

If you checked **4f** (CDF sales tax exemption), the purchase must have occurred on or after July 1, 2003 and on or before June 30, 2005. Purchases that do not fall within these dates do not qualify for the exemption. The item qualifies for the CDF sales tax exemption if **all** of the following conditions are met: **1)** the purchase is a second division motor vehicle or trailer, **2)** the manufacturer's gross vehicle weight rating is more than 8,000 pounds; **3)** the motor vehicle or trailer will be used primarily for commercial purposes; **and 4)** the Commercial Distribution Fee administered by the Illinois Secretary of State is paid. The purchaser must continue to pay the Commercial Distribution Fee in subsequent years. Otherwise, the vehicle no longer qualifies for the CDF sales tax exemption and Illinois Vehicle Use Tax is due on the original purchase price. For more information, see Informational Bulletin FY 2005-02 and FY 2005-16.

**Note:** "Used for commercial purposes" means that persons or property are transported as part of a commercial or industrial enterprise, whether for-hire or not.

If you checked **7** (incorrect tax due amount), write the purchase price or fair market value in the space provided. The "purchase price" is the value given for a motor vehicle and may be in the form of money, credit, property, or service. When there is no stated purchase price, such as a gift or even trade, fair market value should be used. You can obtain a fair market value from a licensed dealer.

**Note:** If our review of the return results in a question about the amount of the fair market value stated, we have the authority to determine the vehicle's fair market value.

Check **8** (other) only if 1 through 7 do not apply. Please explain the reason you are correcting your original return on the lines provided. Attach additional sheets if necessary.

### Part 3: Correct your financial information

Complete Part 3 to make corrections to the financial figures on your return.

When writing your figures, please use whole dollar amounts by dropping amounts of less than 50 cents and increasing amounts of 50 cents or more to the next higher dollar.

If you calculated penalty and interest on the original Form RUT-50 that you filed or if you were assessed penalty and interest on the original Form RUT-50 that you filed, we will take those figures into account when we compute your amended return.

**Note:** Do not include penalty and interest in the figures you write on any of the lines in Part 3.

#### Column A

##### Lines 1 through 3

Write the figures from your most recent return. These figures may be from your original Form RUT-50, or from a previously filed Form RUT-50-X.

**Note:** If you do not have the figures for Column A, you may leave those fields blank.

#### Column B

##### Lines 1 through 3

Write the corrected figures. If there is no change from Column A, write the figures from Column A. If you have an amount written in Column A that you are reducing to zero, write "0" in Column B. Leaving the line in Column B blank may delay the processing of your return.

##### Lines 4 through 6

Follow the instructions on the form.

### Penalties and interest information

If, on this amended return, you are increasing the amount of tax due, we will bill you for any additional penalty and interest that we calculate is due.

If, on this amended return, you are reducing the amount of tax due, we will recalculate any penalty and interest that is due and include the recomputed amounts in determining the amount you have overpaid.

You owe a **late filing penalty** if you do not file a processable return by the due date, a **late payment penalty** if you do not pay the amount you owe by the original due date of the return, a **bad check penalty** if your remittance is not honored by your financial institution, and a **cost of collection fee** if you do not pay the amount you owe within 30 days of the date printed on an assessment. For more information, see Publication 103, Penalties and Interest. To receive a copy of this publication, contact us at the address or telephone numbers under "How do I get forms?" on the front of these instructions.

### Detailed instructions for certain lines in Part 3

#### Line 2

Write the amount of tax paid to another state and the name of the state on the line provided. We will allow credit only if the tax previously paid was properly due and separately stated on the proof of tax payment. Attach proof of both the purchase price and the amount of tax you previously paid to another state.

#### Line 4

Write the total amount you have paid. This figure includes the amount you paid with your original Form RUT-50, the amount you paid with any subsequent amended returns, and any assessment payments you have made. Be sure to reduce the total amount paid by any refund of tax you have received for this transaction.

#### Line 5

If Line 4 is **greater than** Line 3 Column B, write the difference on Line 5. This is the amount you have overpaid.

#### Line 6

If Line 4 is **less than** Line 3 Column B, write the difference on Line 6. This is the amount you have underpaid. Please pay this amount when you file this return. We will bill you for any additional tax, penalty, and interest that we calculate is due.

Please write the amount you are paying on the line provided in the "Read this information first" section on the front of the return.

### Part 4: Sign below

We cannot process this form until it is signed by the owner, officer, or other person authorized to sign the original return.